

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

L & L WINGS, INC.,

Plaintiff,

- against -

MARCO-DESTIN INC., 1000 HIGHWAY  
98 EAST CORP., PANAMA SURF &  
SPORT, INC. AND E&T INC.,

**Defendants.**

## RULE 7.1 DISCLOSURE STATEMENT

Pursuant to Federal Rule of Civil Procedure 7.1, to enable Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for defendants certifies the following:

1. Defendant Marco-Destin Inc. has no parent corporation, and no publicly-held company owns ten (10%) per cent or more of the stock of Marco-Destin Inc.
2. Defendant 1000 Highway 98 East Corp. has no parent corporation, and no publicly-held company owns ten (10%) per cent or more of the stock of 1000 Highway 98 East Corp.
3. Defendant Panama Surf & Sport, Inc. has no parent corporation, and no publicly-held company owns ten (10%) per cent or more of the stock of Panama Surf & Sport, Inc.

4. Defendant E&T Inc. has no parent corporation, and no publicly-held company owns ten (10%) per cent or more of the stock of E&T Inc.

Dated: New York, New York  
July 9, 2007

Respectfully submitted,

Akerman Senterfitt LLP

By: /s/ Lansing R. Palmer  
Lansing R. Palmer (LP-4179)  
335 Madison Avenue, 26<sup>th</sup> Floor  
New York, New York 10017-4636  
(212) 880-3800

*Attorneys for Defendants*